



Finance Act 1977

1977 CHAPTER 36

PART IV

CAPITAL TRANSFER TAX

49^{F1}

Textual Amendments

F1 S. 49 repealed (*retrosp.*) by Finance (No. 2) Act 1983 (c. 49), s. 16(4), **Sch. 2 Pt. II**

50^{F2}

Textual Amendments

F2 S. 50 repealed by Finance Act 1982 (c. 39), s. 157, **Sch. 22 Pt. VII** Note 3

[^{F3}51

(1) Paragraph 19 of Schedule 5 to the Finance Act 1975 (trusts for mentally disabled persons) shall be amended as follows.

(2) In sub-paragraph (1) after the words "a mentally disabled person" there shall be inserted the words "or of a person in receipt of an attendance allowance".

^{F4}(3)

(5) At the end of Sub-paragraph (4) there shall be added the words "and" attendance allowance" means an allowance under section 35 of the Social Security Act 1975 or the Social Security (Northern Ireland) Act 1975"]

*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1977, Part IV. (See end of Document for details)*

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Textual Amendments

- F3** S. 51 repealed (in relation to property transferred into settlement on or after 10th March 1981) by Finance Act 1981 (c. 35), s.139, **Sch. 19 Pt. IX** Note 6
- F4** S. 51(3)(4) repealed by Finance Act 1982 (c. 39), s. 157, **Sch. 22 Pt. VII** Note 3

^{F5} **52,53**.....

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Textual Amendments

- F5** Ss. 52, 53 repealed by Capital Transfer Tax Act 1984 / **Inheritance Tax Act 1984 (c. 51, SIF 65)**, ss.274, 277, Schs. 7, 9

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1977, Part IV.